

EXHIBIT 2

Returning your Corporate issued iPad - USA

Help@IBM

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Your iPad is currently associated to your personal Apple ID and linked to Apple iCloud services such as Find My iPhone. Before returning your iPad you will need to disassociate your account from the iPad and delete all personal settings. You must also cancel your CMP data services via IBM's CMP Portal: https://bluepages.ibm.com/password/vendor/auth/login.wss?code=bluefish_wireless Refer to Step 5 for additional details.

Along with your iPad, you also must return all accessories issued with your iPad, including:

iPad Smart Cover -or- integrated keyboard case (whichever was deployed with your device)

A/C Adapter and any USB charging cables that were provided with your device

VGA Cable

If you will be migrating to a personal iPad, or upgrading to a new corporate iPad, you may wish to backup your personal information and configuration settings before proceeding. For information on backing up your settings, see the following Apple support document: <http://support.apple.com/en-us/HT203977>

To disassociate your account and return the iPad back to factory settings complete the following steps:

Step 1. Capture your device serial number

Tap Settings > General > About. Look for "Serial Number."

Step 2. Sign out of iCloud

Tap Settings > iCloud, scroll down, and tap Sign Out. In iOS 7 or earlier, tap Delete Account

Tap Sign Out again, tap Delete from iPad, then enter your password

Step 3. Reset your iPad to Factory Settings

Go to Settings > General > Reset, then tap Erase All Content and Settings

This will completely erase your device, including any credit or debit cards you added for Apple Pay and any photos, contacts, music, or apps. It will also turn off iCloud, iMessage, FaceTime, Game Center, and other services.

If you're using iOS 7 or later and have Find My iPhone turned on, your Apple ID and password will be required. After you provide your password, the device will be erased and removed from your account so that the next owner can activate it.

Your content won't be deleted from iCloud when you erase your device.

Step 4. Only required for employees migrating to a new corporate iPad - Remove the SIM Card

For employees migrating to a new corporate issued iPad you will need to transfer your existing Verizon SIM card to the new iPad.

Remove the Verizon SIM Card using the SIM eject tool included with your iPad: <http://support.apple.com/kb/HT5163>

Returning the iPad back to CIO inventory

Please return your iPad to our US Returns Center in Endicott:

Geodis ARC

Bldg 46, Code W22

1101 Clark Street

Endicott, NY 13760

Attn: Alex Kramer

e-AMT updates: Once the iPad is received in Endicott, an action will be taken to remove the iPad from your e-AMT records (if applicable). This action can take up to 90 days.

Step 5: Cancellation, Migration or Device Upgrade of CMP Wireless Services:

Cancellation or Migration to Personal Liable Account:

If you are returning your device to CIO Inventory, you are required to submit a cancellation ticket via IBM's CMP Portal. If you want to migrate the device and service to a personal account, please create a cancellation ticket and follow the prompts to port to a personal line of service.

Device Upgrade:

If you are upgrading to a new corporate iPad, follow the instructions as outlined in **Step 4**. Upon receipt of your new device, please contact the CMP Helpdesk to register your new device IMEI number such that data services can be transferred to your new iPad.

The IMEI is located in the general section of your Settings icon. If a new sim card is required, the CMP helpdesk advocate can place an order on your behalf. They can be reached at 1-877-666-7835.